DEPARTMENT OF PUBLIC INSTRUCTION, BANGALORE.

Notification D. No. 66 *of* 28-29, *dated the* 2*nd January* 1929.

It is hereby notified for general information that the Government Central Book Depot, Fort, Bangalore City, will be closed for all public transactions from Thursday the 17th January 1929 owing to the Annual Stock checking in the Depot. The date on which it will be reopened for transaction will be notified in due course.

N. S. SUBBA RAO,
Director of Public Instruction.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE.

Circular dated Bangalore, 21*st December* 1928.

The following are some of the principal defects requiring immediate attention on the part of the Deputy Commissioners in regard to Muzrai matters.

1. Necessary enquiry has not been made to find out the actual income of a good many institutions which were provisionally classed as village, *i.e.*, with income of less than Rs. 100. Since the Government have sanctioned costly establishments for Muzrai work in the various offices by the levy of percentage contribution on the income of major and minor institutions on the strength of the resources of the Muzrai Establishment Fund, it is very important that the number of institutions contributing to the Establishment Fund should be increased. It is also very necessary to periodically revise the scales of income and expenditure of institutions now classed as major and minor. The Deputy Commissioners of Districts are requested to get a detailed examination made and furnish a report within 3 months.

2. The Inam endowments of certain minor temples are left in the possession of temple servants in accordance with the instructions given in G. O. No. 2101—Muz, 187-22-2, dated 18th January 1923, subject to their meeting all charges on account of establishment and katle and payment of a reserve amount annually towards "Reserve for Repairs" and "Percentage contribution to Establishment Fund." The amount of Reserve is fixed arbitrarily. This is irregular. In the case of all such institutions the actual income from the inam endowments should be determined and the reserve amount fixed at 15 to 20 per cent of the income as prescribed in rules.

3. The inam endowments of village institutions are left in the possession of the pujari or the villagers. There is absolutely no control over these. These institutions cannot therefore build up a reserve and in case funds are required for the renovation of the building either the villagers or the pujari are expected to provide such funds. This has resulted in progressive deterioration of the temples for it is not easy to induce the villagers or the pujaris to undertake temple renovation and the institution in consequence tends to become defunct. In order to avoid such contingency, each person in the possession and enjoyment of the inam endowments of village institutions should be made to pay annually a fixed amount into the Government Treasury to build up a reserve.

4. The management of certain inam villages endowed to the Muzrai Institutions is not satisfactory. In the case of a few, survey and settlement have not been introduced although it is required by rules that Survey and Settlement should be introduced into villages under Government management. Action should be taken immediately to get Survey and Settlement introduced into all inam villages belonging to Muzrai Institutions.

5. Collection work is slack. To ensure prompt collection the work may be entrusted to the village officials. Where the amount of collection is large recommendation may be made to pay a commission to the village officials.

6. Government in their Order No. 2892-901—M. F. 5-96, dated 10th March 1904, have directed that the income of Muzrai Institutions should be scrutinized and audited properly. At present the Comptroller audits only expenditure with reference to total tasdik scales under the large heads (*a*) Establishment (*b*) Nityakatle (*c*) Hetchukatle, etc.

The revenues accruing from the lands endowed to Muzrai Institutions and the other sources of income are not audited in the Comptroller's office as it is required to be attended to in the Muzrai Commissioner's office. As only lumpsum credits and debits are compiled in this office from 25-26 there is no regular audit of income and expenditure and consequently there is no check over the Demand and Collection of the income of Muzrai Institutions. Arrangements will therefore be made in the Muzrai Commissioner's office for a regular audit of income and expenditure.

7. Demand, Collection and Balance statements are not maintained either in the Taluk or District Offices. The Deputy Commissioners are requested to arrange to have a Muzrai Demand, Collection and Balance sent monthly as in the case of Land Revenue Demand, Collection and Balance.

8. Some Muzrai institutions have Savings Bank Deposits. There is at present no check over these investments and it is not known how much money belonging to Muzrai institutions is in Savings Bank Deposits. There is much irregularity in this connection, *e.g.*, interest on puduvat amounts meant for services is not drawn regularly and Savings Bank accounts have been opened even for sums less than Rs. 100, etc. Monthly statements of Savings Bank Deposits should be obtained from taluks and compiled in the Muzrai Commissioner's Office.

9. The printed Muzrai Quit-rent Register has to be revised with reference to the latest survey records. The endowments of institutions are not to be found under one serial but appear under different serials. So in order to find out the total extent of endowments of an institution several pages of the Quit-rent Register have to be referred to. If the register is revised bringing in under one serial number all the endowments of a particular institution it would afford ready references. Certain institutions have endowments in taluks other than the one in which they are situated. Information in regard to all such endowments should be collected and printed as an annexure to the Quit-rent Register of the taluk in which the institution is situated. Certain institutions own fully assessed lands also. These are not found in the Quit-rent Register. Details as to all such lands should be collected from the of Khetwar and printed as an annexure to the Quit-rent Register.

If the existing Quit-rent Register is revised as above it will serve as an exhaustive index the land endowment of Muzrai institutions.

The revision of the Ruit-rent Register may be got done by the taluk gumastas. The inam portion of the above register may be got verified by the Inam Department and a fresh register printed.

The cash grant (*i.e.*, the Ready Money Inam Register) has also to be revised as there are changes. This work may be attended to in the Muzrai Commissioner's Office and while revising this register details of the nehimi allowances in favour of Muzrai Institutions should also be properly recorded. The Malnad Cash Grant Register too has to be revised.

Inspection.

Inspection of Minor and Village Institutions are not regularly conducted by Amildars and Shekdars as required by rules. In the case of institution which are stated to have been inspected by Amildars and Shekdars, copies of inspection notes are not maintained in Taluk Office. As per rules contained in G. O. No. 3067-80—Muz. 121-17-1, dated 3rd April 1919, copies of inspection notes were required to be sent to the Muzrai Superintendent's Office, but this was discontinued in G. O. No. 284-97—Muz. 39-23-2, dated 22nd August 1923. There is therefore no data to verify if inspections are conducted. Unless copies of inspection notes are kept in Taluk Offices proper supervision over inspection cannot be exercised. All inspection notes of Sub-Division Officers and Officers above the Sub-Division Officers' grade should be sent to the Muzrai Commissioner. Information should be incorporated in the annual report as to the percentage of institutions so inspected.

Jewel lists are defective. Jewels of village institutions are not inspected and listed. Unserviceable jewels are allowed to accumulate. So also votive offerings. Steps should be taken immediately to have complete and exhaustive lists of such jewels prepared.

Puduvai Loans.

Correct lists are not made. Action is not taken to recover the loans which have become time-barred. Government in their Order No. 4255-63, dated 4th March 1907, have issued definite instructions in the matter, but attention is not paid to carry out the instructions. Officers who fail to give effect to these instructions should be informed that they render themselves personally responsible for such negligence.

Forms, etc.

The existing forms of accounts and registers were prescribed by the Comptroller in 1904. Many of these have become obsolete. Action will be taken to revise the prescribed forms in consultation with the Comptroller.

P. G. D'SOUZA,
Muzrai Commissioner.